

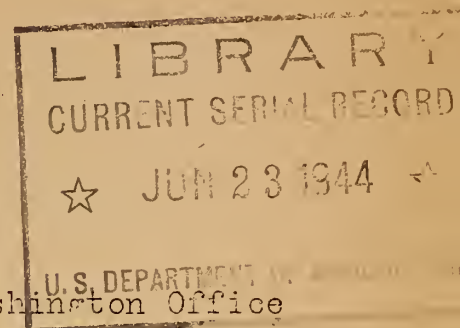
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WAR FOOD ADMINISTRATION
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Washington, D. C.

April 21, 1944

FINANCE DIVISION MEMORANDUM NO. 15



To: All Personnel of the Finance Division, Washington Office

Subject: Divisional Organization

In Finance Division Memorandum No. 2, we set forth the fundamental principles on which recommendations would be based for necessary changes in the existing organizational structure. Also in that memorandum preliminary distribution of personnel assignments was outlined. In the interim we have been working towards a uniform and simplified form of organization. The revised organization charts, designed on the basis of accomplishing uniformity and simplification, are now in the process of receiving official approval. In order to avoid all unnecessary delay, it has been decided to proceed with the proposed form of organization as rapidly as possible.

Accordingly, the following changes are hereby made effective as of the date of this memorandum, with all new assignments herein to be performed on an "acting" basis pending appropriate organizational and personnel actions, the processing of which will undoubtedly require considerable time.

I. Organizational Changes:

The basic organizational changes are as follows:

A. Fund Accounting Section.

This is a new section absorbing the present functions of the existing Administrative Accounting Section and the Control and Reports Section. For the present, these two former sections will continue their respective functions within the new sectional structure, operating as separate units thereunder, through the Chief and appropriate Assistant Chief.

B. Administrative Fiscal Control Section.

This is a new section absorbing the present functions of the existing Administrative Voucher Review Section and the Cashier, Payroll and Service Section. For the present,

these two former sections will continue their respective functions within the new section, operating as separate units thereunder through the Chief and appropriate Assistant Chief. It is anticipated that the collection activities relating specifically to the commodity accounting phase will be separated as soon as the necessary procedures and details can be worked out satisfactorily.

C. Machine Operations Section.

This new section will absorb the present functions of the existing Machine Tabulation Section.

D. Program Contract Accounting Section.

This section will absorb the functions of the existing Transportation, Claims and Suspensions Section and that portion of the special activities transferred from the Accounting Management Section by Finance Division Memorandum No. 11, dated April 10, 1944. Eventually it is anticipated that the commodity collection and refund function now assigned to the existing Cashier, Payroll and Service Section will be transferred.

E. Quotations Section.

No change until further notice.

F. Commodity Accountability Section.

No change until further notice.

G. Program Accounting Section.

No change until further notice.

It will be noted that the above reorganization reduces the existing 10 sections to 7. As such, the Accounting Management Section, the Cashier, Payroll and Service Section, the Control and Reports Section, the Administrative Voucher Review Section, the Transportation, Claims and Suspensions Section, and the Machine Tabulation Section are abolished.

II. Functional Assignments:

For functional purposes the national office organization is divided into the following operational phases:

A. Administrative Accounting phase.

B. Commodity Accounting phase.

The groupings and assignments set forth below will conform to this functional separation. All matters pertaining to the respective phases of operation will be under the immediate jurisdiction of, and will clear through, the Assistant Chief Fiscal Officers designated as follows:

Acting Assistant Chief Fiscal Officer in charge of
administrative accounting phase - J. W. Harvey, Jr.

Assistant Chief Fiscal Officer in charge of commodity
accounting phase - A. J. Quinn

The administrative accounting phase will consist of the following sections and assignments of personnel, at the national office level:

1. Fund Accounting Section:

T. A. Sappington, Acting Chief

C. E. Wise, Acting Assistant Chief for Administrative
Accounting

F. R. Stutzman, Acting Assistant Chief for Control
and Reports

2. Administrative Fiscal Control Section:

C. M. Farquhar, Acting Chief

G. E. Heald, Acting Assistant Chief for
Administrative Voucher Review

Jennie K. Hunt, Acting Assistant Chief for
Cashier, Payroll and Service Section

3. Machine Operations Section:

Davis E. Wilson, Acting Chief

The commodity accounting phase will consist of the following sections and assignments of personnel, at the national office level:

1. Program Contract Accounting Section:

Walter A. Stroud, Acting Chief

D. J. Sullivan, Acting Assistant Chief

2. Program Accounting Section:

Robert J. Landers, Chief

F. A. Ballard, Acting Assistant Chief

3. Quotations Section:

F. J. Kyttle, Chief

Frank D. Branchley, Assistant Chief

4. Commodity Accountability Section:

L. D. Ellsworth, Chief

J. B. Charlton, Assistant Chief

In order to accomplish the maximum results in connection with the completion of drafting and issuing necessary and essential complete procedures governing the operations of this Division, both in Washington and in the field, the personnel of the Accounting Management Section named below are assigned as follows:

Fund Accounting Section:

R. G. Irwin

Margaret M. Kelly

Winifred Cook

Commodity Accountability Section:

Ward L. Keener

Administrative Fiscal Control Section:

H. I. Herndon

A. L. Oberheim

Sara M. Steele

C. J. Newton

Carolyn G. Wright

Minnie Rosenberg

Program Contract Accounting Section

A. M. Ellis

John J. Moriarty

W. M. Lawrence

H. L. Hunter

J. P. Fulroe

Edwin I. Reeves

Ruthlee Bailey

John H. Smith

Quotations Section, with particular reference to liaison and development work in connection with new programs and the installation of revised procedures, relative to certain invoicing work to be performed at the national level.

L. O. Lehman)
Frederick K. Linser)

Assigned to perform field supervision and special service under the immediate direction of the Acting Assistant Chief Fiscal Officer in charge of the administrative accounting phase.

Edward E. Franck

Assigned to perform special duties in connection with the revision of commodity accounting procedures under the immediate direction of the Assistant Chief Fiscal Officer in charge of the commodity accounting phase.

The above personnel shall report to the appropriate Section Chief or Acting Section Chief for specific assignments of work.

For the purpose of simplicity the "acting" designations made herein need not be reflected in correspondence, forms, or otherwise.

The provisions of the second paragraph of Finance Division Memorandum No. 4, dated March 14, 1944, relative to the routing and signing of correspondence initiated in the above-named sections composing the administrative accounting phase of this Division, are modified to the effect that after preparation and initialling by the dictator and the Section Chief, all correspondence for my signature shall be routed through Mr. Harvey for review, initialling and submission to me for signature.

The provisions of the fourth paragraph of Finance Division Memorandum No. 4 are no longer effective and should be deleted inasmuch as the Accounting Management Section will no longer exist.



E. G. Benser
Chief Fiscal Officer

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